U.S. DEPARTMENT OF LABOR

SECRETARY OF LABOR
WASHINGTON. D.C.

DATE: March 21, 1991
CASE NO. 83-CTA-139

IN THE MATTER OF

U.S. DEPARTMENT OF LABOR,

COMPLAINANT,

V.

KENTUCKY CABINET FOR
HUMAN RESOURCES,

RESPONDENT.

BEFORE: THE SECRETARY OF LABOR

FINAL DECISION AND ORDER

This case arises under the Comprehensive Employment and Training Act (CETA), 29 U.S.C. §§ 801-999 (Supp. V 1981), [1] and the regulations promulgated under 20 C.F.R. Part 676 (1990) and 29 C.F.R. Parts 94-98 (1984). [2] On October 29, 1985, Administrative Law Judge (ALJ) Robert L. Hillyard issued a Decision and Order (D. and 0.) affirming the Grant Officer's disallowance of $788,296 in costs claimed by the Kentucky Cabinet

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[1] CETA has been renealed and replaced by the Job Training Partnership Act, 29 U.S.C. §§ 1501-1781 (1988). Pending CETA administrative and judicial proceedings continue to be adjudicated under CETA, 29 U.S.C. § 1591(e).

[2] The CETA regulations at 29 C.F.R. Parts 93-99 were deleted after the 1984 Edition pursuant to notice published at 50 Fed. Reg. 26,704 (1985). Parts 94-98 set forth applicable administrative requirements for CETA grantees when this case was initiated.

for Human Resources (KCHR or state) pursuant to its CETA grants from June 1974 through September 1978. KCHR timely excepted to the ALJ's decision and the Secretary asserted jurisdiction on December 12, 1985.

Based on a review of the record of this case, I adopt and append the ALJ's D. and 0. on the issues raised by KCHR before him and subsequently before me on appeal. The record fully supports the ALJ's conclusion that the state failed to provide documentation to substantiate its actions in resolving the questioned costs identified by the audits of its CETA subgrantees and contractors. KCHR, as the Prime Sponsor of the CETA Balance of State program, and pursuant to a Memorandum of Understanding with the Department of Labor, had audit and follow-up responsibilities: i.e., to arrange audits of its subgrantees and contractors, and to resolve disallowable cost issues identified by those audits. Contrary to the state's allegations, the Memorandum of Understanding requires it to use the appropriate CETA audit guide to determine the allowability of claimed costs, and does not leave such determinations to its discretion. D. and 0. at 7.

The state's reliance on the regulatory three year limitation for the retention of records is misplaced because that regulation pertains to the retention of records by grantees for the purpose of auditing program activities and expenditures [3/]. It is, however, incumbent upon the state to provide the necessary

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[3/] 29 C.F.R. § 98.18(b) (1984).

documentation to support its determinations to allow questioned costs. Without the requisite documentation by the state to support its allowance of questioned costs, the Grant Officer cannot reasonably determine if the state properly carried out its administrative responsibilities. D. and 0. at 8.

The state's contention that its employment of Hubert cox, a Federal employee working for the State as KCHR's CETA Director during the audit period under the provisions of the Intergovernmental Personnel Act of 1970, 42 U.S.C. §§ 4701-4772 (1988), should preclude the Department's recoupment of the misspent CETA funds, is not persuasive. The record is clear that Cox had no special relationship with the U.S. Department of Labor at that time, and that his working orders came directly from the state. D. and 0. at 7.

Finally, KCHR challenges the Department's authority to recover misspent funds which were allocated to CETA grants prior to the 1978 CETA amendments. This issue has been resolved contrary to KCHR's position by the United States Court of Appeals for the Sixth Circuit, Commonwealth of Kentucky Department of Human Resources v. Donovan, 704 F.2d 288, 294-97 (1983), and by seven other circuits. 4/

4/ St. Reais Mohawk Tribe, New York v. Brock, 769 F.2d 37, 49 (2d. Cir. 1985); Lehigh Vallev Manpower Program v. Donovan, 718 F.2d 99, 100 (3d. Cir. 1983); North Carolina Commission of Indian Affairs v. U.S. Department of Labor, 725 F.2d 238, 240-42 (4th Cir. 1984) cert. denied, 469 U.S. 828 (1984); Citv of Gary, Indiana v. U.S. Department of Labor, 793 F.2d 873, 874 (7th Cir. 1986); City of St. Louis, Missouri v. U.S. Department of Labor, 787 F.2d 342, 349 (8th Cir. 1986); Alameda County Training and

(continued...)

Accordingly, I adopt and append the decision and order of ALJ Hillyard, and the Respondent, Kentucky Cabinet for Human Resources, shall repay to the U.S. Department of Labor the sum of $788,296, as provided in Judge Hillyard's order. D. and 0. at 10.

SO ORDERED.

Secretary of Labor

Washington, D.C.

5/ (. ..continued)
Employment Board/Associated Community Action Program v. Donovan, 743 F.2d 1267, 1269 (9th Cir. 1984); Mobile Consortium of CETA, Alabama v. U.S. Department of Labor, 745 F.2d 1416, 1418 (11th Cir. 1984).

U.S. Department of Labor

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In the Matter of	)	
	)	
U. S. DEPARTMENT OF LABOR	)	
	)	Date Issued: Oct. 29, 1985
Complainant	)	
	)	
v.	)	Case No. 83-CTA-139
	)	
KENTUCKY CABINET FOR HUMAN RESOURCES	)	
	)	
Respondent	)	

APPEARANCES:

FRANK STEINER, Esq.
For the Complainant

RYAN M. HALLORAN, Esq.
JOHN A. WALKER, Esq.
For the Respondent

Before: HONORABLE ROBERT L. HILLYARD
Administrative Law Judge

DECISION AND ORDER

This case arises under the Comprehensive Employment and Training Act of 1973 ("CETA" or "Act"), as amended, and the regulations promulgated thereunder. 29 U.S.C. 5801 et seq., 29 C.F.R. §§94-99, and 20 C.F.R. §676.

A formal hearing was held in Frankfort, Kentucky on August 20, 1984. Kentucky Cabinet for Human Resources ("Kentucky") contested the determination of a grant officer from the Department of Labor ("DOL") that Kentucky was liable for certain funds from the CETA program which Kentucky administered.

At the hearing, all parties were represented by counsel, and all were afforded full opportunity to be heard, to examine and cross-examine witnesses, and to introduce documentary evidence. Following the hearing, counsel for both parties filed briefs and

or Proposed Findings of Fact and Conclusions of Law. The findings and conclusions which follow are based upon my observation of the appearance and demeanor of the witnesses who testified at the hearing and upon a careful analysis of the entire record in light of the arguments of the parties, applicable statutory provisions, regulations and pertinent case law.

Procedural History

On December 30, 1982, the DOL grant officer issued a final determination regarding $1,968,633.00 of questioned costs from Kentucky's CETA program. The grant officer determined that of the total questioned costs, $564,105.00 were allowable, that is, spent within the Act and the regulations. However, that left a total of $1,404,528.00 as unallowable costs, that is, funds expended that were not authorized by the Act or its regulations (ALJX 2, p. 1).[1] The grant officer determined that Kentucky was liable for these funds as the prime sponsor of the plan. Kentucky objected and, pursuant to 20 C.F.R. §676.88(f),[2] timely appealed the determination and requested a hearing on January 7, 1983.

As a result of meetings held by the parties in Frankfort, Kentucky and at the Auditor's Off ice in Atlanta, Georgia, the grant officer amended his final determination by letter dated March 22, 1984 and reduced the alleged debt to $808,446.00, based on additional documents submitted by Kentucky (ALJX 14, p. 1).

A prehearing conference was held on April 18, 1984 pursuant to a Notice of Prehearing Conference issued on March 26, 1984 by the undersigned Administrative Law Judge. As a result of this prehearing conference, Kentucky was required to make witness lists and testimony summaries, along with certain state CETA plans, available to the DOL. Similarly, DOL was required to make the workpapers of the auditors and similar documents available for inspection (ALJX 24, p. 1-2).

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1 In this Decision, "ALJX" refers to the Administrative Law Judge's exhibits, "RX" refers to the Respondent's exhibits, "CX" refers to the Complainant's exhibits, and "Tr." refers to the transcript of the hearing.

2 20 C.F.R. §676.88(f) states in relevant part: "Within 10 days of receipt of the Grant Officer's...final determination...{Kentucky} may request a hearing by filing a request for a hearing..."

On April 18, 1984, Kentucky filed a motion to hold the audit exceptions void and to vacate order of grant officer arguing that: (1) there was no legitimate authority for the order of the grant officer requiring *repayment because the amendments to the Act relied upon by the DOL were passed after the questioned payments and were not intended to have retroactive application; (2) the DOL failed to carry its burden or proof as to the unallowed funds: and (3) the DOL failed to conduct the audit of the Kentucky CETA program in a timely manner (ALJX 20).

The motion was denied by Order dated July 26, 1984 (ALJX 33). This same argument had previously been made by the same agency, unsuccessfully, in Commonwealth of Kentucky, Department of Human Resources, v. Donovan, 704 F.2d 288 (6th Cir. 1983), which involved a backpay award for a wrongfully terminated employee of a subgrantee. In that case, the Sixth Circuit stated that the 1978 amendments merely clarified what had been the prior practice and codified the specific remedy that had been employed by the DOL under the more general terms of the prior statute and regulations. Id. at 295-97. Therefore, Kentucky's claim of non-retroactivity fails.

Additionally, Atlanta County, New Jersey v. U. S. Department of Labor, 715 F.2d 834 (3rd Cir. 19831, held that the Secretary may recover from non-CETA sources funds advanced to a state or its subdivision when such funds are misspent. The court pointed out that the 1973 version of the Act expressly provided that the Secretary could make "necessary adjustments in payments on account of overpayments or underpayments." The court held that the Secretary's sanction of limited withholding did not purport to limit other sanctions available to the DOL. In its decision, the court cited Bell v. New Jersey and Pennsylvania, 461 U.S. 773 (1983), a suit under the Elementary and Secondary Education Act, in which language, legislative history and 'administrative interpretation are closely parallel to the CETA Act. In Bell, the Supreme Court held that the provisions of the 1978 amendments applied retroactively in that particular situation.

In its memorandum in support, Kentucky also argued that the DOL failed to conduct its audit in a timely manner. However, Kentucky advanced no argument in support of its claim, and failed to specify any dates, describe any delays, or give any argument or cite any case law in support of its claim. For these reasons, the motion was denied.

At the formal hearing held in Frankfort, Kentucky, on August 20, 1984, additional questioned costs were allowed by the DOL, reducing the claim to $788,296.00 (Tr. 15-19). After the hearing,

hearing, briefs were presented from both parties. The DOL has continued to present recent case law which it believes to support its position. Kentucky has objected to what it views as 'unauthorized pleadings". (Respondent ' s notice of continuing objection, p.1) . The DOL has brought recent cases to the attention of the Administrative Law Judge by filing copies of the decisions, but has not presented additional argument or proposed findings. Therefore, the objection is denied.

POSITION OF THE PARTIES

Kentucky's Position

It should be noted that DOL has disallowed the majority of the $788,296.00 expenditures because Kentucky has not produced documentation to show that the funds were properly spent within the Act and regulations. Kentucky, on the other hand, responds thatit no longer has documentation which has been destroyed, misplaced or lost. Kentucky contends that it needs to retain documentation to prove proper expenditure of funds for a period of only three years and argues that Title 29, C.F.R. s98.18 supports its position. 29 C.F.R. §98.18 provides in relevant part:

> (b) Pursuant to the provisions set forth in Attachment C of FMC 74-7 the following shall apply with regard to the retention of records pertaining to any grant program under the Act (secs.703(12) and 713).
>
> (1) Financial records, supporting documents, statistical records shall be retained for a period of 3 years....
>
> (2) The retention date shall start from the date of submission of the annual or final expenditure report, whichever applies to the particular grant.

Kentucky asserts that in 1981, the DOL conducted an audit dating back to 1974 in its reach, and then penalized Kentucky for not maintaining its documentation for seven years when the regulations specify quite clearly that only a three-year requirement is prescribed.

Kentucky also claims that since the Director of the CETA program, Herbert Cox ("Cox") was on loan from the Department of Labor and was fully knowledgeable of the procedures Kentucky used and never expressed dissatisfaction with them, the DOL should be held to have approved of the methods and, subsequently, held estopped to challenge the methods at this late date.

Another argument raised by Kentucky is that by the Memorandum of understanding, the DOL had granted Kentucky the authority to allow costs which the DOL found to be unallowable. Kentucky claims to have invoked this separate and independent authority to allow costs "upon error of auditors, upon a determination that substantial documentation existed to determine the cost questioned was allowable, and when, in the opinion of respondent {Kentucky}, error was the result of good faith action by the agency." (Respondent's post-hearing memorandum, p. 6).

Finally, Kentucky challenges the retroactivity of both the specific regulation[3] which the DOL uses to base its claim for reimbursement and all of the 1978 amendments to the Act. Kentucky bases these claims on a theory that the State had a contract with the Government prior to 1978 and was subject only to the sanctions it had agreed to and not to any subsequently changed by Congress. In Kentucky's view, the DOL has failed to prove that the funds disallowed for lack of documentation were "misspent" under the statute.

DOL's Position.

First, DOL claims that the proceeding at bar is a "subsequent resolution action{s}" on the costs disallowed in the audits of subgrantees conducted between 1974 and 1978. (Complainant's proposed findings of fact and conclusions of law (Complainant's brief), p. 1,2). DOL argues that it fulfilled the requirements of 29 C.F.R. S98.6,[4] and that, under a memorandum of understanding (discussed infra), Kentucky was required to conduct periodic audits of the subgrantees. Since the last memorandum of understanding was executed in 1979, the DOL believes there is no limitation problem under 29 C.F.R. §98.18 as claimed by Kentucky.

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[3] 29 U.S.C. 5816(b): "The Secretary may make such.. .procedure ...by way of reimbursement...as he may deem necessary..."

[4] 29 C.F.R. 598.6 states in relevant part:

"(c) The Secretary shall, with reasonable frequency, ... audit,...or arrange for the...audit...of grantees and their subgrantees... using city or state auditors; or certified or licensed public accountants.. . "

"(e)(1) Each grantee shall establish and maintain an audit program for its contractors and subgrantees to the extent necessary to insure adequate financial management and conformance with Federal requirements."

The DOL claims that it attempted to review the audits of the subgrantees in 1977, but that the records were unauditable at that time. Then, in 1981, the DOL claims it began an examination limited to a review of Kentucky's resolution actions on the audits of the subgrantees. DOL claims that this action was not an audit of the Kentucky program. Therefore, in the DOL's view, a §98.6 audit was not performed in 1981 and the retention of documents requirements is inapplicable since it does not refer to this kind of action.

The DOL's argument further states that when an audit of the subgrantee was completed, Kentucky received a copy at the same time it was mailed to the DOL. Kentucky then had a duty to resolve deficiencies, including the collection of all pertinent records under the memorandum of understanding.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

This matter is properly brought for adjudication under the comprehensive Employment and Training Act of 1973 ("Act"), 29 U.S.C. §801, et seq., (as amended), and the regulations promulgated thereunder, 29 C.F.R. §94-99, and 20 C.F.R. §676.

Under a memorandum of understanding, Kentucky was responsible for auditing the subgrantees of the program it administered (Tr. 78, 79, 82; RX 7, p. 1). Kentucky claims that this memorandum also gave it the power to determine which costs would be allowable without the DOL being able to overrule Kentucky's determination. In relevant part, the memorandum of understanding states that "Prime Sponsor (Kentucky) agrees to arrange for the audits of contractors/subgrantees (other than the SESA) unless otherwise notified by OIG that audits will be performed by other Federal agencies.' Additionally, the memorandum states that "Prime Sponsor agrees to promptly correct reported deficiencies and initiate action to recover questioned costs as reported in audits of contractors/subgrantees, which the Prime Sponsor determines to be unallowable, without waiting for notification from the U. S. Department of Labor." It is the last quoted part of the memorandum upon which Kentucky relies on to establish authority to allow questioned costs independently of DOL.

The paragraph states that Kentucky "agrees to promptly correct reported deficiencies and initiate action to recover questioned costs.. ." This means that Kentucky was responsible for the questioned costs not only as the prime sponsor, but also because it so contracted. Kentucky's responsibility was clearly to correct deficiencies and to initiate actions against the subgrantees. The modifying phrase "which the prime sponsor determines to be unallowable" does not grant Kentucky the power to formulate criteria regarding what is an unallowable cost.

Indeed, in the paragraph cited by Kentucky to grant it this independent power, there are no criteria regarding what constitutes an unallowable cost. That is resolved elsewhere in the memorandum. The second paragraph of the memorandum clearly requires the use of the Department of Labor Financial and Compliance CETA Audit Guide.[5] Therefore, the criteria to determine what is an unallowable cost was determined by the DOL and was not left to Kentucky's discretion.

Kentucky alleges that the DOL has failed to demonstrate that any funds were "misspent" within the intent of the Act. (Respondent's post-hearing memorandum, p. 6). Kentucky misplaces the burden of proof. The Act's regulations place the burden of proof upon the party requesting the hearing. 20 C.F.R. §676.906(b)(1979); see also, Maine v. Department of Labor, 669 F.2d 827 (1st Cir. 1982). Therefore, the burden is on Kentucky to show the questioned costs were spent in accordance with the law, not on the DOL to show that they were misspent.

Additionally, Kentucky claims that a lack of documentation, as in many of the individually questioned costs, is not sufficient to demonstrate the funds were misspent. This argument is specious. If this reasoning were followed, clearly corrupt administrators could absolve themselves from any liability by removing any evidence of how funds were actually spent and leaving no records to account for the money at all. Certainly, an administrator who is willing to misappropriate funds would not hesitate to remove records relating to those funds.

Kentucky also makes much of the fact that Cox, who was Director of the Kentucky CETA program, was on loan from the DOL under the Inter-Governmental Personnel Act of 1970 (Tr.26). The apparent claim is that Cox was well aware of the procedures that Kentucky had instituted and, therefore, the DOL should be regarded as having at least constructive knowledge of the procedures, and by not requesting a change, had implicitly approved those procedures (Respondent's reply to DOL's post-hearing memorandum, p. 2). While not so denominated by Kentucky, this appears to be a claim of equitable estoppel. As a general rule, the defense of estoppel may not be asserted against the Government. Utah Power and Light Company v. United States, 243 U.S. 389 (1916). In some situations, equitable estoppel may be invoked against the Government, but only where the Government's

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5 This paragraph states "Prime Sponsor agrees to have all contractor/subgrantee audits performed using the Fiscal Year 1978 U. S. Department of Labor Financial and Compliance CETA Guide, including the audit report formal."

conduct constitutes "affirmative misconduct". Simon v. Califano, 593 F.2d 121 (9th Cir. 19791. Clearly by Kentucky's own witness, cox, there has been no affirmative misconduct. On cross-examination, Cox admitted that no one from the DOL ever approved any of Kentucky's procedures (Tr.68,69). Therefore, since no affirmative action was ever taken by the DOL, Kentucky's claim of equitable estoppel cannot stand.

Kentucky again raises the same retroactivity claims as it did in its motion to hold audit exceptions void and to vacate order of grant officer for repayment of questioned costs. These were fully discussed in the order denying the motion and will not be further discussed here.

Additionally, Kentucky relies on the three-year retention requirement[6] in the regulations to object to what it sees as an audit in 1981 covering a period back to 1974, a period of at least seven years. In response, the DOL points again to the memorandum of understanding with its direct reference to 29 C.F.R. 598.6.[7] (RX 7, p. 1). The contention by DOL is that the memorandum required Kentucky to audit its subgrantees and these audits are the basis of the present action.

In reviewing the evidence presented, the preponderance of the ev idence indicates that audits of subgrantees did take place between 1974 and 1981 and this present action is based upon those audits. Therefore, 29 C.F.R. S98.18 requirements for retention of documents is inapplicable because it refers to the general retention requirements and does not speak to completed audits which would not be required unless the prime sponsor agreed to perform the audits. Since the responsibility for the audits arises solely from the memorandum of understanding, the duties of Kentucky must be determined from that agreement.

At the hearing, an employee of the DOL testified that in the grant officer's final report, the third digit of the number under the heading "Audit Reference Number" refers to the year a subaudit was accepted by the Off ice of the Inspector General, Department of Labor, Atlanta, Georgia (Tr.170). Thus, each and every questionable cost came from an accepted sub-audit that had been performed pursuant to the memorandum of understanding, Further, Kentucky's own witness, Cox, admitted the existence of an audit of subgrantees as early as 1976 (Tr.83). Thus, the preponderance of the evidence indicates that the sub-audits took place which are the proper bases for this action.

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6 See note 2.
7 See note 2.

The retention requirement of 29 C.F.R. S98.18 refers to documentation required to be kept by grantees; however, the issue presented here is not whether Kentucky should have kept the records required by the regulations, but, whether given an audit, was Kentucky required to determine that questioned costs *were* allowable or, in the alternative, to proceed against the subgrantees for a return of the questioned moneys. This depends upon a proper construction of the memorandum of understanding.

It is unequestionable that, in certain circumstances, the prime sponsor is responsible for the operation of the subgrantees and the Act and regulations permit the DOL to proceed against the prime sponsor even though the violations occurred at a local level. See, eg., 29 U.S.C. §816(d)(1); 29 C.F.R. §98.27(d); Maine v. Department of Labor, 669 F.2d 827 (1st Cir. 1982).

The Sixth Circuit has held that the prime sponsor receives funds to distribute in its geographic area, but must also accept the supervisory role envisoned by the Act. Kentucky cannot passively sit by while subgrantees violate the Act and its regulations. The prime sponsor must police and enforce those regulations and ensure that the program runs smoothly and according to law. Commonwealth of Kentucky, Department of Human Resources v. Donovan, 704 F.2d 288 (6th Cir. 1983). Kentucky's duties and liabilities in regard to the audits of the subgrantees can come from three places: the Act, the regulations, or the memorandum of understanding. The only reference in the Act and the regulations that refer to the audits are in 29 C.F.R. 998.6.[8] That section requires audits and grants the Secretary the authority to arrange for audits. Therefore, the duties and liabilities of Kentucky depend on the memorandum of understanding.

Kentucky's responsibility under the memorandum of understanding included more than just the mere compliance by having audits conducted. Kentucky agreed to 'correct reported deficiencies" and, additionally, to "initiate action to recover questioned costs." (RX 7, p. 2). Thus, the most reasonable construction of the clause "which the prime sponsor determines to be unallowable.. ." is that when a sub-audit showed a questioned cost, Kentucky had agreed to investigate to determine if the cost was allowable under DOL guidelines. Id. Should Kentucky determine that the cost was unallowable7 then it agreed to institute suit to recover the money from the subgrantee. This was to be done "without waiting for notification from the U. S. Department of Labor." Id. Thus, Kentucky agreed to do one of two things: (1) determine whether the cost was allowable

8. See note 3.

according to DOL guidelines; and (2) if the cost was unallowable, to proceed to collect it for the DOL. From the record, it appears that Kentucky did neither. It is important to realize that Kentucky does not claim that it investigated the questioned costs and determined that they should be allowable under the Act. Rather, Kentucky has claimed only that no audits took place prior to 1981 and, in the alternative, that the memorandum of understanding gave Kentucky the independent power to allow questionable costs regardless of the guidelines of the DOL.

Had this been a case where the DOL had taken action against Kentucky because of. disagreement on whether questioned costs were allowable under DOL guidelines, then a more difficult issue would be presented. Certainly, DOL cannot choose to wait an inordinate amount of time before enforcing its rights under the memorandum. However, in this case, a sub-audit took place in 1976 and DOL instituted its investigation of Kentucky's compliance with the memorandum in 1981. Since Kentucky was required to investigate and institute suit, this was not an inordinate amount of time.

In conclusion, then, Kentucky has failed to carry its burden of proof that the questioned funds were properly spent or, in the alternative, that there was some reason under the Act, its regulations or the memorandum of understanding that limited Kentucky's 1 iabil ity.

RECOMMENDED ORDER

For the foregoing reasons, it is, hereby,

ORDERED that the amended final determination of the Grant Officer is affirmed and the Respondent, Kentucky Cabinet for Human Resources shall make payment to the Department of Labor the sum of $788,296.00 within 60 days of this Decision and Order and, it is, further,

ORDERED that CETA funds shall not be used for payment of the sums ordered.

This Decision and Order becomes the final decision of the Secretary unless the Secretary modifies or vacates the Decision within 30 days after it is served. 20 C.F.R. §676.91(f).

ROBERT L. HILLYARD
Administrative Law Judge

SERVICE SHEET

Case Name: U. S. Department of Labor, Complainant, v. Kentucky Cabinet for Human Resources, Respondent

Case No: 83-CTA-139

Title of Document: Decision and Order

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CERTIFICATE OF SERVICE

Case Name: In the Matter of U.S. Department of Labor v. Kentucky Cabinet for Human Resources

Case No. : 83-CTA-139

Document : Final Decision and Order

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